

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh variabel *current ratio*, *total asset turn over*, *debt to equity ratio*, dan *net profit margin* terhadap perubahan laba melalui laporan keuangan yang telah disusun oleh perusahaan *retail trade* yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling pada perusahaan *retail trade* yang terdaftar di Bursa Efek Indonesia selama periode 2011-2015 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 10 perusahaan *retail trade*. Variabel dependen dalam penelitian ini yaitu perubahan laba, sedangkan variabel independen dalam penelitian ini yaitu *current ratio*, *total asset turn over*, *debt to equity ratio*, dan *net profit margin*. Metode analisis data dengan menggunakan analisis regresi linier berganda.

Hasil dari kelayakan model yang dilakukan dengan uji F menunjukkan bahwa *current ratio*, *total asset turn over*, *debt to equity ratio*, dan *net profit margin* berpengaruh terhadap perubahan laba, sehingga dapat disimpulkan bahwa model layak digunakan. Secara parsial menunjukkan bahwa *total asset turn over* dan *profit margin* secara signifikan berpengaruh positif terhadap perubahan laba, sedangkan *current ratio* dan *debt to equity ratio* berpengaruh negatif dan signifikan terhadap perubahan laba.

Kata Kunci: *Current Ratio*, *Total Asset Turn Over*, *Debt to Equity Ratio*, *NetProfit Margin*, dan Perubahan Laba.

ABSTRACT

This research aims to examine the influence of current ratio variable, total asset turnover, debt to equity ratio, and net profit margin to earnings changes through financial statements that have been prepared by retail trade companies which listed in the Indonesia Stock Exchange.

Population in this research is obtained by using purposive sampling method at retail trade company which listed in Indonesia Stock Exchange during 2011-2015 period and based on predetermined criteria, 10 sample retail trade is obtained. Dependent variable in this research is change of profit, while independent variable in this research is current ratio, total asset turnover, debt to equity ratio, and net profit margin. Methods of data analysis by using multiple linear regression analysis.

The result of model feasibility with F test shows that current ratio, total asset turnover, debt to equity ratio, and net profit margin influence to profit change, so it can be concluded that model is feasible to be used. Partially shows that total asset turnover and profit margin significantly have positive influence to earnings change, while current ratio and debt to equity ratio have negative and significant influence to earnings change.

Keywords: current ratio, total asset turnover, debt to equity ratio, net profit margin, and profit change.